

Exhibit 5

EBER - CONNECTICUT, LLC (D/B/A SLOCUM & SONS)

(A DELAWARE LIMITED LIABILITY COMPANY)

FINANCIAL STATEMENTS
FOR THE YEARS ENDED
MAY 31, 2020 AND 2019
AND
INDEPENDENT AUDITORS' REPORT

EBER - CONNECTICUT, LLC (D/B/A SLOCUM & SONS)

(A Delaware Limited Liability Company)

Notes to Financial Statements
May 31, 2020 and 2019

9. Advertising

Advertising expense amounted to \$-0- and \$803 for the years ended May 31, 2020 and 2019, respectively.

10. Deferred Compensation

The Company has executed employment agreements with certain executives that contain a deferred compensation provision. Under the terms of these agreements, certain severance payments become due and payable with the occurrence of triggering events such as separation from the Company under adverse circumstances including death or disability, as defined within the agreements. During the fiscal year-ended May 31, 2020, such a triggering event occurred for one executive, requiring the accrual of a deferred compensation liability in the amount of \$675,991, which is included within accrued expenses on the balance sheet as of May 31, 2020, and as component of other expenses on the statement of operations and members' equity for the period then ended.

11. Subsequent Events

The United States is presently in the midst of a national health emergency related to a virus, commonly known as the Novel Coronavirus (COVID-19). The overall consequences of COVID-19 on a national, regional, and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the Company and its future results and financial position is not presently determinable.